

TRIPURA GAZETTE



Published by Authority
EXTRAORDINARY ISSUE

Agartala, Monday, July 6, 2020 A. D., Asadha 15, 1942 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2020

Dated, Agartala, the 06 / 07 / 2020.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20th May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1209, dated the 20th May, 2020, namely:-

In the said notification

- (i) in the first paragraph, the following proviso shall be inserted, namely: -

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

- (ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely: -

“2. **Registration.**- The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

By order of the Governor,


(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal notification was published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20th May, 2020, published vide number 1209, dated the 20th May, 2020.